

Watershed Management Fund
Balance Sheet - Statutory Basis

June 30, 2000
 (Amounts in thousands)

	<u>2000</u>	<u>1999</u>
ASSETS		
Receivables, net of allowance for uncollectibles:		
Other receivables.....	\$ 7,686	\$ 10,762
Total assets.....	<u>\$ 7,686</u>	<u>\$ 10,762</u>
 LIABILITIES AND FUND BALANCE		
Liabilities:		
Deficiency in cash and short-term investments.....	\$ 6,761	\$ 9,609
Accounts payable.....	593	774
Accrued payroll.....	<u>284</u>	<u>87</u>
Total liabilities.....	<u>7,638</u>	<u>10,470</u>
Fund balance:		
Unreserved fund balance (deficit):		
Undesignated.....	48	292
Total fund balance (deficit).....	<u>48</u>	<u>292</u>
Total liabilities and fund balance.....	<u>\$ 7,686</u>	<u>\$ 10,762</u>

Watershed Management Fund
Statement of Revenues, Expenditures And Change In Fund Balance - Statutory Basis

Fiscal Year Ended June 30, 2000
 (Amounts in thousands)

	2000 Budget	2000 Actual	Variance Favorable (Unfavorable)	1999 Actual
REVENUES AND OTHER FINANCING SOURCES				
Revenues:				
Assessments.....	\$ 15,891	\$ 14,099	\$ (1,792)	\$ 10,298
Departmental.....	1,310	1,310	-	5,693
Miscellaneous.....	-	523	523	314
Total revenues.....	<u>17,201</u>	<u>15,932</u>	<u>(1,269)</u>	<u>16,305</u>
Other financing sources:				
Operating transfers in.....	-	-	-	-
Total other financing sources.....	-	-	-	-
Total revenues and other financing sources.....	<u>17,201</u>	<u>15,932</u>	<u>(1,269)</u>	<u>16,305</u>
EXPENDITURES AND OTHER FINANCING USES				
Expenditures:				
Administration and finance.....	8	8	-	-
Environmental affairs.....	<u>11,144</u>	<u>10,135</u>	<u>1,009</u>	<u>10,328</u>
Total expenditures.....	<u>11,152</u>	<u>10,143</u>	<u>1,009</u>	<u>10,328</u>
Other financing uses:				
Fringe benefit cost assessment.....	-	1,583	(1,583)	1,514
Operating transfers out.....	<u>4,450</u>	<u>4,450</u>	-	4,449
Total other financing uses.....	<u>4,450</u>	<u>6,033</u>	<u>(1,583)</u>	<u>5,963</u>
Total expenditures and other financing uses.....	<u>15,602</u>	<u>16,176</u>	<u>(574)</u>	<u>16,291</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses.....	1,599	(244)	(1,843)	14
Fund balance (deficit) at beginning of year.....	<u>292</u>	<u>292</u>	-	278
Fund balance (deficit) at end of year.....	<u>\$ 1,891</u>	<u>\$ 48</u>	<u>\$ (1,843)</u>	<u>\$ 292</u>